

**ANNUAL TOWN MEETING
JUNE 2020
ARTICLE 2**

To see what sum of money the Town will vote to raise and appropriate for Town charges for the ensuing Fiscal Year 2021.

Voted to recommend to raise and appropriate the sum of \$93,448,989.00 for Town charges for the ensuing Fiscal Year 2021 as follows:

Municipal Department Operating Budgets	\$63,873,739.00
School Department Operating Budget	\$29,575,250.00
Total	\$93,448,989.00

Source of funding to be provided from the tax levy, local aid, estimated receipts and an amount not to exceed \$2,436,951.00 from the Stabilization Fund of the General Fund.

TOWN OF SAUGUS
SOURCES AND USES OF FUNDS
FISCAL YEAR 2021
June 24, 2020

	TOWN MANAGER / BOS RECOMMENDATION 3.1.20	FINANCE COMMITTEE RECOMMENDATION JUNE 2020
Source of Funds:		
General Fund:		
Property Taxes		
Prior Levy Limit	\$ 68,007,835	\$ 68,007,835
2.5% Increase	\$ 1,700,196	\$ 1,700,196
New Growth	\$ 500,000	\$ 500,000
Debt Exclusion: Construct Veterans Memorial School (4/06/99)	\$ 14,908	\$ 14,908
Debt Exclusion: Municipal Purpose (05/11/04)	\$ 65,805	\$ 65,805
Debt Exclusion: Belmonte Middle School Repair Project	\$ 684,713	\$ 684,713
Debt Exclusion: High School/Middle School New Construction	\$ 5,120,478	\$ 5,120,478
Debt Exclusion: Veterans / Belmonte Reconfiguration	\$ 591,478	\$ 591,478
Total Property Taxes	\$ 76,685,413	\$ 76,685,413
State Aid		
Cherry Sheet Estimate (C.S. 1-ER Total)	\$ 11,530,390	\$ 9,690,267
Total State Aid	\$ 11,530,390	\$ 9,690,267
Local Receipts		
Recurring (Recap. Lines 1-17, 19 & 20)	\$ 10,131,211	\$ 9,118,090
Special Assessment (Recap Line 18) I & E Lien	\$ 44,400	\$ 44,400
Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)	\$ -	\$ -
Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)	\$ -	\$ -
Total Local Receipts	\$ 10,175,611	\$ 9,162,490
Transfers/Reserves to be Used in the General Fund		
Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense	\$ 580,799	\$ 654,440
Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses	\$ 592,671	\$ 653,033
Special Articles funded from Free Cash		
Reserve of MSBA grant on Veterans School		
Reserve of Premium on Long Term Debt June 2013		
Overlay Surplus		
Appropriation from the Stabilization Fund	\$ -	\$ 2,436,951
Total Transfers/Reserves to be Used in the General Fund	\$ 1,173,470	\$ 3,744,424
Total Source of Funds:	\$ 99,564,884	\$ 99,282,594
Other Funds:		
Water Enterprise Fund	\$ 7,346,321	\$ 7,454,392
Water Retained Earnings		
Sewer Enterprise Fund	\$ 6,347,944	\$ 6,196,031
Sewer Retained Earnings		
Sewer I & I Fund		
Chapter 90		
Total Other Funds:	\$ 13,694,265	\$ 13,650,423
Grand Total Available Funds:	\$ 113,259,149	\$ 112,933,017

TOWN OF SAUGUS
SOURCES AND USES OF FUNDS
FISCAL YEAR 2021
June 24, 2020

	TOWN MANAGER / BOS RECOMMENDATION 3.1.20	FINANCE COMMITTEE RECOMMENDATION JUNE 2020
Use of Funds:		
General Fund:		
Operating Budgets:		
General Fund Operating Budgets	\$ 64,126,162	\$ 63,873,739
School Fund Operating Budget	\$ 30,075,250	\$ 29,575,250
Total General Fund Operating Budgets	\$ 94,201,412	\$ 93,448,989
Other Items To Be Raised		
State & County Cherry Sheet Charges	\$ 4,663,245	\$ 4,298,378
Special Articles		
Settlements		
Overlay Deficits		
Cherry Sheet Offsets	\$ 35,227	\$ 35,227
Deficits:		
Snow & Ice Deficits	\$ -	\$ -
Allowance for Abatements and Exemptions	\$ 665,000	\$ 1,500,000
Total Other Items To Be Raised	\$ 5,363,472	\$ 5,833,605
Other Funds		
Water Enterprise Fund	\$ 7,346,321	\$ 7,454,392
Sewer Enterprise Fund	\$ 6,347,944	\$ 6,196,031
Chapter 90	\$ -	\$ -
Total Other Funds:	\$ 13,694,265	\$ 13,650,423
Grand Total Use of Funds	\$ 113,259,149	\$ 112,933,017
Variance: Surplus / (Deficit)	\$ (0)	\$ (0)
Prior Year Deficits:	\$ -	\$ -
Total Prior Year Deficits:	\$ -	\$ -
Total Surplus/(Deficit)	\$ (0)	\$ (0)

2020 ANNUAL TOWN MEETING - ARTICLE 3

SUMMARY SCHEDULE

DEPT #	DEPARTMENT	ACCOUNT GROUP	SOURCE OF FUNDS	USE OF FUNDS
135	ACCOUNTING	SALARY	\$ 163,500.00	
151	LEGAL	EXPENSE		\$ 175,000.00
152	HUMAN RESOURCES	SALARY	\$ 74,000.00	
152	HUMAN RESOURCES	EXPENSE		\$ 20,000.00
155	INFORMATION TECHNOLOGY	EXPENSE		\$ 40,000.00
162	ELECTION & REGISTRATION	EXPENSE		\$ 4,000.00
175	PLANNING BOARD	SALARY		\$ 2,500.00
176	BOARD OF APPEALS	EXPENSE		\$ 1,000.00
182	ECONOMIC DEVELOPMENT	SALARY	\$ 90,000.00	
210	POLICE	SALARY	\$ 40,000.00	
210	POLICE	EXPENSE		\$ 41,000.00
220	FIRE	SALARY	\$ 100,000.00	
241	BUILDING INSPECTIONS	SALARY	\$ 3,000.00	
241	BUILDING INSPECTIONS	EXPENSE		\$ 3,000.00
243	PLUMBING INSPECTION	SALARY		\$ 3,000.00
245	ELECTRICAL	EXPENSE		\$ 1,000.00
411	ENGINEERING	SALARY		\$ 5,000.00
910	EMPLOYEE BENEFITS	EXPENSE		\$ 100,000.00
945	OTHER INSURANCE	EXPENSE		\$ 75,000.00
TOTAL TRANSFER FROM FY2020 OPERATING BUDGET OF MUNICIPAL DEPARTMENTS			\$ 470,500.00	\$ 470,500.00
	FREE CASH APPROPRIATION		\$ 308,540.00	
423	SNOW & ICE	SALARY - OT DEFICIT		\$ 47,000.00
	SNOW & ICE REMOVAL	EXPENSE - DEFICIT		\$ 261,540.00
TOTAL FREE CASH APPROPRIATION			\$ 308,540.00	\$ 308,540.00
TOTAL ARTICLE 3 SUPPLEMENTAL APPROPRIATION			\$ 779,040.00	\$ 779,040.00

2020 ANNUAL TOWN MEETING - ARTICLE 3

DETAIL SCHEDULE

ORG/OBJECT	DEPARTMENT	SOURCE OF FUNDS	USE OF FUNDS
11355100-511000	ACCOUNTING SALARIES & WAGES FULL TIME	\$ 163,500.00	
11515700-530006	LEGAL PROF & TECH LEGAL & LITIGATION		\$ 175,000.00
11525100-511000	HUMAN RESOURCES SALARIES & WAGES FULL TIME	\$ 74,000.00	
11525700-530014	ADVERTISING		\$ 20,000.00
1555700-530015	INFORMATION TECHNOLOGY PROF & TECH TECHNOLOGY		\$ 40,000.00
11625700-530001	ELECTION & REGISTRATION PROF & TECH GENERAL		\$ 4,000.00
11755100-511000	PLANNING BOARD SALARIES & WAGES PART TIME		\$ 2,500.00
11765700-530014	BOARD OF APPEALS PROF & TECH ADVERTISING		\$ 1,000.00
11825100-511000	ECONOMIC DEVELOPMENT SALARIES & WAGES FULL TIME	\$ 85,000.00	
12105100-511000	POLICE DEPARTMENT SALARIES & WAGES FULL TIME	\$ 40,000.00	
12105700-538001	OTHER PURCHASE SERV GENERAL		\$ 41,000.00
12205100-511000	FIRE DEPARTMENT SALARIES & WAGES FULL TIME	\$ 105,000.00	
12415100-511000	BUILDING INSPECTIONS SALARIES & WAGES FULL TIME	\$ 3,000.00	
12415700-530001	PROF & TECH GENERAL		\$ 3,000.00
12455700-573000	ELECTRICAL OTHER EXPENSE DUES & MEMBERSHIP		\$ 1,000.00
12435100-511000	PLUMBING SALARIES & WAGES FULL TIME		\$ 3,000.00
14115100-511000	ENGINEERING SALARIES & WAGES FULL TIME		\$ 5,000.00
19100000-517003	EMPLOYEE BENEFITS UNEMPLOYMENT BENEFITS		\$ 100,000.00
19450000-574005	OTHER INSURANCE INS PREMIUMS PROPERTY TOWN		\$ 30,000.00
19450000-574010	INS PREMIUMS PROPERTY SCHOOL		\$ 20,000.00
19450000-574004	INS PREMIUMS GEN LIAB SCHOOL		\$ 20,000.00
19450000-574003	INS PREMIUMS AUTO TOWN		\$ 5,000.00
TOTAL TRANSFER FROM FY2020 OPERATING BUDGET OF MUNICIPAL DEPARTMENTS		\$ 470,500.00	\$ 470,500.00

2020 ANNUAL TOWN MEETING - ARTICLE 3
DETAIL SCHEDULE

ORG/OBJECT		DEPARTMENT	SOURCE OF FUNDS	USE OF FUNDS
		FREE CASH APPROPRIATION	\$ 308,540.00	
14205800-585001		HIGHWAY CAPITAL EQUIPMENT		
14235100-513000		OVERTIME GENERAL	\$	47,000.00
14235700-529002		PROPERTY RELATED SNOW REMOVAL	\$	261,540.00
TOTAL FREE CASH APPROPRIATION			\$ 308,540.00	\$ 308,540.00
TOTAL ARTICLE 3 SUPPLEMENTAL APPROPRIATION			\$ 779,040.00	\$ 779,040.00

**WATER ENTERPRISE FUND BUDGET
FISCAL YEAR 2021
APPROPRIATION**

Water Enterprise Fund Fiscal Year 2021 Appropriation

Voted to recommend that the following sums be appropriated to operate the Water Enterprise Fund.

Recommended Budget:

\$	360,947.00	Salaries
\$	6,308,235.00	Expenses
\$	90,000.00	Capital Outlay
\$	654,440.00	Indirect Cost
\$	40,770.00	Transfer Out to OPEB
<hr/>		
\$	7,454,392.00	Total FY21 Water Enterprise Fund Appropriation

\$7,454,392.00 funded from Water Enterprise Fund Revenue, \$0.00 to come from Retained Earnings. \$654,440.00 is to be appropriated in the General Fund funded by Water Enterprise Fund Revenue for Indirect Costs.

\$	7,454,392.00	Water Revenue
\$	-	Retained Earnings
<hr/>		
\$	7,454,392.00	Total

**SEWER ENTERPRISE FUND BUDGET
FISCAL YEAR 2021
APPROPRIATION**

Sewer Enterprise Fund Fiscal Year 2021 Appropriation

Voted to recommend that the following sums be appropriated to operate the Sewer Enterprise Fund.

Recommended Budget:

\$	361,526.00	Salaries
\$	5,092,292.00	Expenses
\$	62,000.00	Capital Outlay
\$	653,033.00	Indirect Cost / Transfer Out
\$	27,180.00	Transfer Out to OPEB
<hr/>		
\$	6,196,031.00	Total FY21 Sewer Enterprise Fund Appropriation

\$ 6,196,031.00 funded from Sewer Enterprise Fund Revenue and \$0.00 to come from Retained Earnings. \$653,033.00 is to be appropriated in the General Fund funded by Sewer Enterprise Fund Revenue for Indirect Costs.

\$	4,596,031.00	Sewer Revenue user charges
\$	1,600,000.00	Sewer Revenue Sewer Rehabilitation Fund
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\$	6,196,031.00	Total

2020 Annual Town Meeting
Article 8 - Bills of a Prior Year

Vendor	Amount	Invoice Date	Department	General Fund	Water Enterprise	Sewer Enterprise
Mark Abrahams Group	\$ 1,600.00	3/13/2019	Accounting	\$ 1,600.00		
Daily Item	\$ 135.66	5/8/2019	Accounting	\$ 135.66		
Mark Abrahams Group	\$ 4,000.00	5/22/2019	Accounting	\$ 4,000.00		
Gatehouse Media	\$ 600.77	5/16/2019	Board of Appeals	\$ 600.77		
Agganis	\$ 3,800.00	2/2/2017	DPW-Highway	\$ 3,800.00		
Agganis	\$ 1,900.00	10/20/2017	DPW-Highway	\$ 1,900.00		
Agganis	\$ 2,900.00	10/20/2017	DPW-Highway	\$ 2,900.00		
Weston and Sampson 494062	\$ 1,299.23	5/24/2019	DPW-Highway	\$ 1,299.23		
Weston and Sampson 495431	\$ 1,210.23	6/28/2019	DPW-Highway	\$ 1,210.23		
Town of Saugus Police Detail	\$ 7,033.00	2017-2019	DPW-Highway	\$ 7,033.00		
Town of Saugus Fire Detail	\$ 22,249.02	2009-2017	Fire Department	\$ 22,249.02		
American Veterans Employment	\$ 599.00	3/1/2019	Human Resources	\$ 599.00		
Quadrant Health	\$ 2,637.00	6/20/2019	Human Resources	\$ 2,637.00		
Ricoh	\$ 1,111.10	1/3/2018	IT	\$ 1,111.10		
Ricoh	\$ 1,185.81	4/1/2019	IT	\$ 1,185.81		
Ricoh	\$ 300.27	4/1/2019	IT	\$ 300.27		
SHI	\$ 1,575.00	4/11/2019	IT	\$ 1,575.00		
SHI	\$ 286.00	4/15/2019	IT	\$ 286.00		
WB Mason	\$ 876.34	6/25/2019	IT	\$ 876.34		
WB Mason	\$ 178.59	6/25/2019	IT	\$ 178.59		
Advanced Restoration	\$ 750.00	8/3/2018	Library	\$ 750.00		
Town of Saugus Police Detail	\$ 60,017.87	2008-2017	Police Department	\$ 60,017.87		
Power School	\$ 2,957.70	12/2/2018	School	\$ 2,957.70		
Arrowood	\$ 30,641.00	6/25/2019	School	\$ 30,641.00		
Employee Reimbursement	\$ 270.00	1/25/2018	Town Manager	\$ 270.00		
State Chemical Solutions	\$ 170.91	6/19/2019	Water Dept		\$ 170.91	
CDM Smith	\$ 6,431.70	6/29/2019	Water Dept		\$ 6,431.70	
Town of Saugus Police Detail	\$ 2,956.00	2018-2019	Water Dept		\$ 2,956.00	
Town of Saugus Police Detail	\$ 660.00	2017-2018	Sewer Dept			\$ 660.00
Total Funds needed	\$ 160,332.20			\$ 150,113.59	\$ 9,558.61	\$ 660.00

Voted to recommend the appropriation of \$160,332.20 to fund bills of the prior year.

The source of funding is as follows:

Fiscal Year 2019 Carryover - General Fund	\$ 150,113.59
Fiscal Year 2019 Carryover - Water Enterprise Fund	\$ 9,558.61
Fiscal Year 2019 Carryover - Sewer Enterprise Fund	\$ 660.00
Total	\$ 160,332.20

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 TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 13

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FUND: 3702 RECYCLING FACILITY REVOLVING				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	37021040	100001	DUE TO & DUE FROM TREASURY	.00	-9,054.40
	TOTAL ASSETS			.00	-9,054.40
FUND BALANCE					
	37023590	350090	FB UNDESIGNATED	.00	-14,820.68
	37023800	380030	FB BUDGETARY APPROPRIATIONS	.00	-72,299.06
	37023800	380090	FB BUDGETARY FUND BALANCE	.00	72,299.06
	37023900	390010	FB REVENUE CONTROL	.00	-5,298.23
	37023900	390030	FB EXPENDITURE CONTROL	.00	29,173.31
	TOTAL FUND BALANCE			.00	9,054.40
TOTAL LIABILITIES + FUND BALANCE				.00	9,054.40

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MAY 2020 ANNUAL TOWN MEETING
ARTICLE 10
YOUTH & RECREATION
YOUTH & RECREATION PROGRAMS & ACTIVITIES
FUND 3700

		FISCAL YEAR 2018 Y-T-D	FISCAL YEAR 2019 Y-T-D	FISCAL YEAR 2020 Y-T-D AS OF 5.31.20	FUND BALANCE AS OF 5.31.20
REVENUE (rolled up)	\$	147,761.59	\$ 169,718.00	\$ 90,983.00	
3700 - Prog & Activities	\$	102,416.59	\$ 110,842.00	\$ 65,258.00	
3723 - Travel Basketball	\$	19,190.00	\$ 24,426.00	\$ 22,150.00	
3725 - Wrestling	\$	800.00	\$ 525.00	\$ 1,075.00	
3726 - Town Basketball	\$	25,355.00	\$ 33,925.00	\$ 2,500.00	
EXPENSE (rolled up)	\$	130,113.03	\$ 161,764.44	\$ 103,198.02	
3700 - Prog & Activities	\$	76,026.18	\$ 105,240.31	\$ 82,595.31	
3723 - Travel Basketball	\$	24,768.34	\$ 22,121.80	\$ 20,366.04	
3725 - Wrestling	\$	1,133.52	\$ 670.08	\$ 236.67	
3726 - Town Basketball	\$	28,184.99	\$ 33,732.25	\$ -	
					\$ 83,486.41

FISCAL YEAR 2021 SPENDING LIMIT REQUEST

\$ 165,000.00

Fiscal Year 2020 Spending Limit voted was \$165,000.00

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 TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 11

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FUND: 3700 YOUTH & REC GENERAL REVOLVING				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	37001040	100001	DUE TO & DUE FROM TREASURY	335.00	75,845.77
	TOTAL ASSETS			335.00	75,845.77
LIABILITIES					
	37002010	201000	ACCOUNTS PAYABLE	-145.12	-145.12
	TOTAL LIABILITIES			-145.12	-145.12
FUND BALANCE					
	37003200	320011	FB ENCUMBRANCE CONTROL	.00	361.33
	37003200	320012	FB ENCUMBRANCE BUDGET	.00	-361.33
	37003590	350090	FB UNDESIGNATED	.00	-93,037.96
	37003800	380030	FB BUDGETARY APPROPRIATIONS	-335.00	-278,516.59
	37003800	380090	FB BUDGETARY FUND BALANCE	335.00	278,516.59
	37003900	390010	FB REVENUE CONTROL	-335.00	-65,258.00
	37003900	390030	FB EXPENDITURE CONTROL	145.12	82,595.31
	TOTAL FUND BALANCE			-189.88	-75,700.65
	TOTAL LIABILITIES + FUND BALANCE			-335.00	-75,845.77

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 TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 11

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FUND: 3723 GIRLS & BOYS TRAVEL B-BALL				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	37231040	100001	DUE TO & DUE FROM TREASURY	.00	4,088.16
	TOTAL ASSETS			.00	4,088.16
FUND BALANCE					
	37233590	350090	FB UNDESIGNATED	.00	-2,304.20
	37233800	380030	FB BUDGETARY APPROPRIATIONS	.00	-65,766.00
	37233800	380090	FB BUDGETARY FUND BALANCE	.00	65,766.00
	37233900	390010	FB REVENUE CONTROL	.00	-22,150.00
	37233900	390030	FB EXPENDITURE CONTROL	.00	20,366.04
	TOTAL FUND BALANCE			.00	-4,088.16
	TOTAL LIABILITIES + FUND BALANCE			.00	-4,088.16
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TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 11

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FUND: 3725 YOUTH & REC WRESTLING REVOLVIN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	37251040	100001	DUE TO & DUE FROM TREASURY	-150.00	859.73
	TOTAL ASSETS			-150.00	859.73
FUND BALANCE					
	37253590	350090	FB UNDESIGNATED	.00	-21.40
	37253800	380030	FB BUDGETARY APPROPRIATIONS	.00	-2,400.00
	37253800	380090	FB BUDGETARY FUND BALANCE	.00	2,400.00
	37253900	390010	FB REVENUE CONTROL	.00	-1,075.00
	37253900	390030	FB EXPENDITURE CONTROL	150.00	236.67
	TOTAL FUND BALANCE			150.00	-859.73
	TOTAL LIABILITIES + FUND BALANCE			150.00	-859.73
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TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 11

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FUND: 3726 B-BALL - TOWN TEAM REVOLVING			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
37261040	100001	DUE TO & DUE FROM TREASURY	.00	2,692.75
TOTAL ASSETS			.00	2,692.75
FUND BALANCE				
37263590	350090	FB UNDESIGNATED	.00	-192.75
37263800	380030	FB BUDGETARY APPROPRIATIONS	.00	-61,780.00
37263800	380090	FB BUDGETARY FUND BALANCE	.00	61,780.00
37263900	390010	FB REVENUE CONTROL	.00	-2,500.00
TOTAL FUND BALANCE			.00	-2,692.75
TOTAL LIABILITIES + FUND BALANCE			.00	-2,692.75

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**MAY 2020 ANNUAL TOWN MEETING
ARTICLE 10
WASTE COLLECTION & RECYCLING
COMPOST PROGRAM - RECYCLING FACILITY REVOLVING
FUND 3702**

	FISCAL YEAR 2018 Y-T-D		FISCAL YEAR 2019 Y-T-D		FISCAL YEAR 2020 Y-T-D AS OF 5.31.20		FUND BALANCE AS OF 5.31.20
REVENUE	\$	34,363.66	\$	32,652.17	\$	5,298.23	
EXPENSE	\$	37,052.67	\$	36,226.36	\$	26,211.97	
							\$ (6,093.06)

FISCAL YEAR 2021 SPENDING LIMIT REQUEST

\$ 42,000.00

***most of revenue is recorded between April 1st and June 30th**

Revenue received April 1 - June 30, 2019 = \$27,750.00

Revenue received in April 2020 = \$0.00 due to pandemic

Funding is being requested at the ATM of \$35,000.00

Fiscal Year 2020 Spending Limit voted was \$40,000.00

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TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 11

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FUND: 3702 RECYCLING FACILITY REVOLVING				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	37021040	100001	DUE TO & DUE FROM TREASURY	-1,744.51	-6,093.06
	TOTAL ASSETS			-1,744.51	-6,093.06
FUND BALANCE					
	37023590	350090	FB UNDESIGNATED	.00	-14,820.68
	37023800	380030	FB BUDGETARY APPROPRIATIONS	.00	-72,299.06
	37023800	380090	FB BUDGETARY FUND BALANCE	.00	72,299.06
	37023900	390010	FB REVENUE CONTROL	.00	-5,298.23
	37023900	390030	FB EXPENDITURE CONTROL	1,744.51	26,211.97
	TOTAL FUND BALANCE			1,744.51	6,093.06
	TOTAL LIABILITIES + FUND BALANCE			1,744.51	6,093.06

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**MAY 2020 ANNUAL TOWN MEETING
ARTICLE 10
CODE ENFORCEMENT
BACKFLOW PREVENTION REVOLVING
FUND 3703**

	FISCAL YEAR 2018 Y-T-D		FISCAL YEAR 2019 Y-T-D		FISCAL YEAR 2020 Y-T-D AS OF 5.31.20		FUND BALANCE AS OF 5.31.20
REVENUE	\$	29,830.00	\$	16,595.00	\$	14,440.00	
EXPENSE	\$	20,970.00	\$	20,880.00	\$	8,040.00	
							\$ 78,897.22

FISCAL YEAR 2021 SPENDING LIMIT REQUEST

\$ 25,000.00

Fiscal Year 2020 Spending Limit voted was \$25,000.00

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 TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 11

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FUND: 3703 BACKFLOW PREVENTION REVOLVING			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
37031040	100001	DUE TO & DUE FROM TREASURY	.00	78,897.22
TOTAL ASSETS			.00	78,897.22
FUND BALANCE				
37033200	320011	FB ENCUMBRANCE CONTROL	.00	12,450.00
37033200	320012	FB ENCUMBRANCE BUDGET	.00	-12,450.00
37033590	350090	FB UNDESIGNATED	.00	-72,497.22
37033800	380030	FB BUDGETARY APPROPRIATIONS	.00	-60,745.00
37033800	380090	FB BUDGETARY FUND BALANCE	.00	60,745.00
37033900	390010	FB REVENUE CONTROL	.00	-14,440.00
37033900	390030	FB EXPENDITURE CONTROL	.00	8,040.00
TOTAL FUND BALANCE			.00	-78,897.22
TOTAL LIABILITIES + FUND BALANCE			.00	-78,897.22

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**MAY 2020 ANNUAL TOWN MEETING
ARTICLE 10
COUNCIL ON AGING
LUNCH PROGRAM REVOLVING
FUND 3704**

	FISCAL YEAR 2018		FISCAL YEAR 2019		FISCAL YEAR 2020		FUND BALANCE AS
	Y-T-D		Y-T-D		Y-T-D		OF 5.31.20
					AS OF 5.31.20		
REVENUE	\$	2,247.50	\$	3,712.75	\$	3,540.00	
EXPENSE	\$	3,619.14	\$	2,827.81	\$	5,157.18	
							\$ 13,990.63

FISCAL YEAR 2021 SPENDING LIMIT REQUEST

\$ 10,000.00

Fiscal Year 2020 Spending Limit voted was \$10,000.00

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TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 11

P 1
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FUND: 3704 COA LUNCH PROGRAM REVOLVING				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<hr/>					
ASSETS					
	37041040	100001	DUE TO & DUE FROM TREASURY	-547.71	13,990.63
	TOTAL ASSETS			-547.71	13,990.63
<hr/>					
FUND BALANCE					
	37043590	350090	FB UNDESIGNATED	.00	-15,607.81
	37043800	380030	FB BUDGETARY APPROPRIATIONS	.00	-9,500.25
	37043800	380090	FB BUDGETARY FUND BALANCE	.00	9,500.25
	37043900	390010	FB REVENUE CONTROL	.00	-3,540.00
	37043900	390030	FB EXPENDITURE CONTROL	547.71	5,157.18
	TOTAL FUND BALANCE			547.71	-13,990.63
	TOTAL LIABILITIES + FUND BALANCE			547.71	-13,990.63
				=====	=====

** END OF REPORT - Generated by Wendy Hatch **

**MAY 2020 ANNUAL TOWN MEETING
ARTICLE 10
COUNCIL ON AGING
PROGRAMS & ACTIVITIES REVOLVING
FUND 3705**

	FISCAL YEAR 2018 Y-T-D		FISCAL YEAR 2019 Y-T-D		FISCAL YEAR 2020 Y-T-D AS OF 5.31.20		FUND BALANCE AS OF 5.31.20
REVENUE	\$	42,614.89	\$	43,990.21	\$	29,890.25	
EXPENSE	\$	27,549.58	\$	24,845.25	\$	22,271.22	
							\$ 121,398.62

FISCAL YEAR 2021 SPENDING LIMIT REQUEST

\$ 35,000.00

Fiscal Year 2020 Spending Limit voted was \$35,000.00

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TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 11

P 1
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FUND: 3705 COA PROGRAM REVOLVING				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	37051040	100001	DUE TO & DUE FROM TREASURY	30.00	121,398.62
	TOTAL ASSETS			30.00	121,398.62
FUND BALANCE					
	37053590	350090	FB UNDESIGNATED	.00	-113,779.59
	37053800	380030	FB BUDGETARY APPROPRIATIONS	-230.00	-116,495.35
	37053800	380090	FB BUDGETARY FUND BALANCE	230.00	116,495.35
	37053900	390010	FB REVENUE CONTROL	-230.00	-29,890.25
	37053900	390030	FB EXPENDITURE CONTROL	200.00	22,271.22
	TOTAL FUND BALANCE			-30.00	-121,398.62
	TOTAL LIABILITIES + FUND BALANCE			-30.00	-121,398.62
				=====	=====

** END OF REPORT - Generated by Wendy Hatch **

Annual Town Meeting
June 2020
Article 12

Transportation Infrastructure Fund

Under Chapter 187 of the Acts of 2016 certain transportation network companies (Uber/Lyft) must submit to the Transportation Network Company Division of the Department of Public Utilities the number of rides from a previous calendar year that originated in Saugus and an assessment fee of \$.20/ride.

Each year one half of the amount credited to the Fund is distributed by the Department of Public Utilities proportionately to cities and towns in the Commonwealth based on the number of rides that originated in that city or town.

These funds are considered receipts reserved for appropriation and therefore require the appropriation by the legislative body of the Town. These funds are earmarked to address the impact of transportation network services on municipal roads, bridges, or other transportation infrastructure.

This appropriation is requested at this time as we are required to expend the funds or return them back to the State. The Town is required to report to the DPU each December as to the use of the funds.

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 TOWN OF SAUGUS - LIVE
 BALANCE SHEET FOR 2020 13

 P 1
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FUND: 3277 TRANSPORTATION TNC Per Ride				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32771040	100001	DUE TO & DUE FROM TREASURY	.00	31,905.95
	TOTAL ASSETS			.00	31,905.95
FUND BALANCE					
	32773590	350090	FB UNDESIGNATED	.00	-31,905.95
	32773800	380030	FB BUDGETARY APPROPRIATIONS	.00	-14,771.40
	32773800	380090	FB BUDGETARY FUND BALANCE	.00	14,771.40
	TOTAL FUND BALANCE			.00	-31,905.95
	TOTAL LIABILITIES + FUND BALANCE			.00	-31,905.95
				=====	=====

** END OF REPORT - Generated by Wendy Hatch **



Local Finance Opinion

LFO-2018-1
July 11, 2018

TOPIC: Transportation Network Company Per-ride Assessment Distribution

ISSUE: Municipal finance and accounting treatment of money received from the Commonwealth Transportation Infrastructure Fund

This LFO addresses questions relating to the municipal finance and accounting treatment of moneys distributed to a city, town or district from the Commonwealth Transportation Infrastructure Fund.

1. What is the Commonwealth Transportation Infrastructure Fund?

Under Chapter 187 of the Acts of 2016, certain transportation network companies must submit to the Transportation Network Company Division of the Department of Public Utilities (DPU) the number of rides from the previous calendar year that originated within each city or town and a per-ride assessment of \$0.20. The assessment is credited to the Commonwealth Transportation Infrastructure Fund (Fund), which was established by the Act. [St. 2016, c. 187, § 8\(a\)](#). Each year, one half of the amount credited to the Fund will be distributed by the DPU proportionately to each city and town based on the number of rides that originated in that city or town. [St. 2016, c. 187, § 8\(c\)\(i\)](#).

2. What is the general rule related to the receipt of money by a city, town or district officer or department?

All money received or collected from any source by a city, town or district belongs to its general fund and can only be spent after appropriation unless a general or special law provides an exception, *i.e.*, expressly restricts use for a particular purpose or allows expenditure by a department or officer without appropriation. [G.L. c. 44 § 53](#).

3. Is there an exception to the general rule for money received from the Commonwealth Transportation Infrastructure Fund?

Yes. Money distributed to cities and towns from the Commonwealth Transportation Infrastructure Fund is special revenue earmarked for use by cities and towns “to address the impact of transportation network services on municipal roads, bridges and other transportation infrastructure or any other public purpose substantially related to the operation of transportation network services in the city or town including, but not limited to, the complete streets program established in section 1 of chapter 90I of the General Laws and other programs that support alternative modes of transportation.” [St. 2016, c. 187, § 8\(c\)\(i\)](#). However, the statute establishing the distribution does not authorize any particular department or officer to spend the distributed money without “specific” or “further” appropriation for any of those

statutory purposes. See, e.g., [G.L. c. 40, § 3](#) (municipal and school rental revenues); [G.L. c. 44, § 53A](#) (money gifts and grants); [G.L. c. 44, § 53E½](#) (departmental fees and charges); and [G.L. c. 71, § 47](#) (school activity fees and charges). Therefore, the general rule requiring an appropriation in order to use the money still applies. The accounting officer must establish a receipts reserved for appropriation account for this distribution and credit the money received to that account. To use the money for any allowable purpose, the legislative body must appropriate from available funds in the account.

Additionally, please note that each city or town receiving a distribution from the Commonwealth Transportation Infrastructure Fund must submit a report to the Transportation Network Company Division of the DPU not later than December 31 of each year that details the allowable transportation-related projects conducted, including amounts used or planned to be used for those projects. [St. 2016, c. 187, § 8\(d\)](#). The Division is required to compile the reports and post the projects and amounts of money used on its website. [St. 2016, c. 187, § 8\(d\)](#).



Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC:KW